

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, 'D': NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.3177/Del/2023  
[Assessment Year: 2021-22]**

International Management Group (UK) Limited, C/o International Merchandising Company LLC- India Branch Office, Vatika Business Centre, 2 <sup>nd</sup> Floor, Business Suites No. 24 & 25, First India Place, Sushant Lok-1, Phase-1, Block-B, Mehrauli Gugrgaon Road, Haryana-122002	Vs	Assistant Commissioner of Income Tax, (International Taxation)-2(1)(1) Room No.306, 3 <sup>rd</sup> Floor, E-2 Block Civic Centre, Near Minto Road, New Delhi-110002
<b>PAN-AABCI9309N</b>		
Assessee		Revenue

Assessee by	Shri Ravi Sharma, Adv.
Revenue by	Shri Vijay B. Vasanta, CIT-DR

<b>Date of Hearing</b>	<b>12.02.2024</b>
<b>Date of Pronouncement</b>	<b>15.02.2024</b>

**ORDER**

**PER SHAMIM YAHYA, AM,**

This appeal by the assessee is directed against the order of the Assessing Officer dated 11.09.2023 passed u/s 143(3)/144C(13) of the Income Tax Act, 1961 (hereinafter 'the Act') arising out of order of Dispute Resolution Panel dated 17.08.2023 pertaining to Assessment Year 2018-19.

2. The grounds of appeal reads as under:-

1. *That in the facts and circumstances of the case & in law, the order passed by the Ld. Assistant Commissioner of Income Tax ("AO") under Section 143(3) read with Section 144C(13) of the Income Tax Act 1961 ("the Act"), assessing the income of the*

*Appellant at Rs. 17,34,22,230/- instead of returned income of Rs. 3,92,76,490/- is bad in law.*

*2. That in the facts and circumstances of the case & in law, the Ld. AO as well as Hon'ble Dispute Resolution Panel ("DRP") erred in not appreciating that the receipts of Rs. 13,41,45,738/- are effectively connected with the admitted PE and is accordingly to be taxed as business income, in view of the provisions of Article 13(6) of the India-UK DTAA.*

*3. That in the facts and circumstances of the case & in law, the Ld. AO as well as Hon'ble DRP erred in concluding that the balance receipts amounting to Rs. 13,41,45,738/- would partake character of fees for technical services as per the provisions of Article 13 (4) (c) of the India-UK Double Taxation Avoidance Agreement ("DTAA").*

*4. That in the facts and circumstances of the case & in law, the Ld. AO/Hon'ble DRP grossly erred in misconstruing the principle of make available as per Article 13(4)c) of the India-UK DTAA and accordingly, erred in holding that the receipts of the Appellant satisfies the make available principle and is to be taxed as FTS under the provisions of India-UK DTAA.*

*5. That in the facts and circumstance of the case & in law, Ld. AO as well as DRP grossly erred in holding that the entire source of income from BCCI from IPL 2020 event is in India and accordingly, the Appellant's case is not covered in exception provided under section 9(i)(viib) of the Act.*

3. At the outset, in this case, learned counsel for the assessee fairly stated that under similar fact pattern in Assessment Years 2010-11 to 2018-19, the Tribunal has decided the case against the assessee and has held the balance receipts is not attributable to Indian PE to be in the nature of FTS.

4. In this background of the matter, we have carefully perused the orders of the authorities below and also have gone through the order of the Tribunal in assessee's own case. We note that this Tribunal in ITA No.599/Del/2022 for Assessment Year 2018-19 has adjudicated the issue by following the order of the Tribunal in ITA No.118/Del/2021,

dated 08.09.2021 in assessee's own case. The relevant observation of the order reads as under:-

*"The relevant findings of the Co-ordinate Bench read as under:-*

*"6. We have heard the rival submissions and perused the materials available on record. Before us, it is Learned AR's submissions that issue raised in the present appeal is identical to the issues raised in the assessee's own case for A.Ys. 2010-11 to 2016-17 and in those years the issues has been decided against the assessee. In the absence of any distinguishing feature in the facts of the case in the year under consideration and that of the earlier years, we following the decision of the Co-ordinate Bench of Tribunal in assessee's own case for A.Y. 2010-11 order dated 04.10.2016 and for similar reasons dismiss the appeal of the assessee. Thus the appeal of the assessee is dismissed."*

*6. Respectfully following the decision of the co-ordinate bench (supra), this appeal by the assessee is dismissed."*

4. We also follow the order of the Co-ordinate Bench of the Tribunal and decide the issue against the assessee.

5. In the result, appeal of the assessee stands dismissed.

Order pronounced in the open court on 15<sup>th</sup> February, 2024.

**Sd/-**  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

**Dated:** 15.02.2024

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

**Sd/-**  
**[SHAMIM YAHYA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi